



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Leena Patel
DOCKET NO.: 11-03784.001-R-1
PARCEL NO.: 07-33-402-004

The parties of record before the Property Tax Appeal Board are Leena Patel, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$36,910
IMPR.: \$144,240
TOTAL: \$181,150

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story single family residence of brick and frame construction containing 3,981 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The dwelling is approximately 23

years old. The property is located in Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables are similar two-story dwellings of frame and brick construction that range in size from 3,418 to 4,189 square feet of living area. The dwellings are similar in age to the subject and each has a basement with finished area, central air conditioning, one or two fireplaces and a three-car garage. The comparables sold between March 2009 and March 2010 for prices ranging from \$460,000 to \$504,000 or from \$117.35 to \$144.82 per square foot of living area, including land.

Based on the median sale price of the three comparables, the appellant contended in a brief that the assessment should be reduced to \$159,664, but in Section 2d of the Residential Appeal petition the appellant requested a total assessment of \$157,614 which would reflect a market value of approximately \$472,842 or \$118.77 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,150. The subject's assessment reflects a market value of \$546,456 or \$137.27 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In a memorandum, the board of review contended that appellant's comparable #2 "sold from a Trust" and this is a larger dwelling than the subject whereas both comparables #1 and #3 are smaller than the subject dwelling. Each of the comparables also has a lower bathroom count than the subject. It was noted that the subject and appellant's comparable #3 are both located on an arterial street in the development.

In support of its contention of the correct assessment the board of review submitted information on three comparables which are located in the same neighborhood code assigned by the assessor as the subject property where both the subject and board of review comparable #3 are located on arterial streets in the development. The comparables consist of two-story frame and brick dwellings that were similar in age to the subject. The homes range in size from 3,613 to 3,885 square feet of living

area and each home has a basement, central air conditioning, a fireplace and a three-car garage. These properties sold in May and August 2010 for prices ranging from \$532,000 to \$589,000 or from \$139.81 to \$151.60 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented a total of six comparable sales located in the subject's immediate area to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as this property sold most distant to the valuation date at issue of January 1, 2011 and thus, this sale is less likely to be indicative of the subject's market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review comparable sales. Each of these comparables is superior to the subject in garage size and the appellant's comparables #2 and #3 are superior to the subject in having finished basement areas. Despite these differences, these five most similar comparables sold between February and August 2010 for prices ranging from \$495,000 to \$589,000 or from \$120.32 to \$151.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$546,456 or \$137.27 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified given the subject's age, size, lack of basement finish and two-car garage feature. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



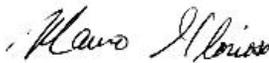
Chairman



Member



Member



Member



Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 21, 2014



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.